



Received SEC
JAN 25 2011
Washington, DC 20549

Edwin Mecabe
Managing Director
Corporate Actions and Market Watch
20 Broad Street, 17th Floor
New York, NY 10005
T +1 212 656 5026
F +1 212 656 5893
emecabe@nyx.com



CERTNYS
001-35039

January 25, 2011

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, BankUnited, Inc., Common stock, par value \$0.01 per share. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on January 18, 2011. Tentative listing date – January 28, 2011.

Sincerely,